

EXHIBIT III-B03 (CONTINUED)

REPORT NAME: Appropriation Control Account Report	REPORT NO: CSTARB03
<p>FINANCIAL ELEMENTS: (continued)</p> <p>Annual-Allocated-Encumbrances: Bucket (33); GL=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.</p> <p>Pending Revision: Bucket (6)*; GL=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.</p> <p>Net-Cost-Allocation: Bucket (18)*; GL=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. <u>The signs are reversed:</u> normal balance in the Clearing Account is a <i>Credit</i> but is displayed on this report with a <i>no sign</i>; in other accounts, a <i>Debit</i>, displayed with a (-) sign.</p> <p>SCO-PFA-Posted: Bucket (19)*; GL=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer document. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19) is PFA Pending.</p> <p>Appropriation-Balance: Calculated as the sum of Net Appropriations and Buckets (11), (13) through (16) and one of the following:</p> <p style="padding-left: 40px;">Monthly-Allocated-Encumbrances, Bucket (20), for CM and PM options or,</p> <p style="padding-left: 40px;">Annual-Allocated-Encumbrances, Bucket (33), for PY option.</p> <p style="padding-left: 40px;">Normal balance is a Credit for Expenditures; Debit for a Reimbursement or Revenue account. This value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Available/Unrealized column.</p> <p>Advances: Bucket (17)*; GL=1730 for OSA advances; 1740 and 1750 for other prepayment transactions. Displays advances to the appropriation. Normal balance is a Debit.</p> <p>Accrued-Abatements: Bucket (32)*; GL=1311; GL=1400 and 1500 when Source equals 58nnnn. Displays Accounts Receivable Abatements. Normal balance is a Debit.</p> <p>Unremitted-Abatements: Bucket (23)*; GL=1110 when Source equals 58nnnn. Displays Unremitted Cash for Abatements. Normal balance is a Debit.</p> <p>In-Transit-Abatements: Bucket (26)*; GL=1115 when Source equals 58nnnn. Displays Cash in Transit for Abatements. Normal balance is a Debit.</p> <p>Accrued-Reimbursements: Bucket (21)*; GL=1312; GL=1400 and 1500 when Source equals 9nnnnn. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.</p> <p>Unremitted-Reimbursements: Bucket (24)*; GL=1110 when Source equals 9nnnnn. Displays Unremitted Cash for Reimbursements. Normal balance is a Debit.</p> <p>In-Transit-Reimbursements: Bucket (27)*; GL=1115 when Source equals 9nnnnn. Displays Cash in Transit for reimbursements. Normal balance is a Debit.</p>	

EXHIBIT III-B03 (CONTINUED)

REPORT NAME: Appropriation Control Account Report	REPORT NO: CSTARB03																								
<p>FINANCIAL ELEMENTS: (continued)</p> <p>Accrued-Revenue: Bucket (22)*; GL=1313, 1314, 1330; also includes 1400 and 1500 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays Accounts Receivable Revenue. Normal balance is a Debit.</p> <p>Unremitted Revenue: (Bucket 25)*; GL=1110 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays cash for Unremitted Revenue. Normal balance is a Debit.</p> <p>In-Transit-Revenue: (Bucket 28)*; GL=1115 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays Cash in Transit for Revenue. Normal balance is a Debit.</p>																									
<p>ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:</p> <p>Revenue for all funds (except Federal Trust Fund - Source equals 4nnnnn) should have Reference 980. Federal Trust Fund accounts should use the actual program reference (001, 101, etc.).</p> <p>When Appropriation Symbol Numbers are established correctly, the B03 Report combines the appropriate detail expenditure, advance and reimbursement accounts. For Federal Trust Fund accounts, Federal detail expenditures and Federal receipts (Revenue) are combined.</p> <p>See Volume 2, Chapter IV-AS, for more information on establishing AS Table records.</p>																									
<p>SPECIAL NOTES:</p> <p>Section should be requested <u>only</u> when keeping General Ledgers by Section (AS Table Appropriation Org Level indicator is set to 1).</p> <p>Report Period "P" options to exclude FFY is to assist those with continuous appropriations.</p>																									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>ENY</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Reference</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> <tr> <td>FFY</td> <td>Report Period: P</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	ENY	None	No	No	Reference	None	No	No	FFY	Report Period: P	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
ENY	None	No	No																						
Reference	None	No	No																						
FFY	Report Period: P	No	No																						

EXHIBIT II-B03 (Continued)

CSTAR03 9990 (DEST: AA SPEC) PM,I,1,0,0,1,0001,
FISCAL MONTH: 03 SEPTEMBER 1(SEC)***** 1(FUND) FUND(0001)*****

***** RUN:10/26/05 TIME:06.01

DEPARTMENT OF AIR QUALITY
APPROPRIATION CONTROL ACCOUNT REPORT
AS OF 09/30/05

***** PAGE 4

SECTION: 00
FUND: 0001 GENERAL FUND

EY	REF	FFY
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APPROPRIATION-BUDGET (1)			REVISIONS (2)		RESERVES (3)		NET-TRANSFERS (4)		REVERSION (5)		NET APPROPRIATION	
APPN-ADVANCE (7)			ALLOC-TO-UNITS (8)		ALLOC-FROM-HQ (9)		EST-REIMBURSEMENT (10)		EST-REVENUE (12)			
EARNED-REIMB (11)			EARNED-REVENUE (13)		EXPENDITURES (14)		ENCUMBRANCES (15)		OBLIGATIONS (16)			
MONTH-ALLOC-ENC (20)			ANUAL-ALLOC-ENC (33)		PENDING REVISION (6) *		NET-COST-ALLOC (18) *		SCO-PFA-POSTED (19) *		APPN-BALANCE	
ADVANCES (17) *			ACCRUED-ABATE (32) *		UNREMIT-ABATEMT (23) *		INTRAN-ABATEMT (26) *		ACCRUED-REIMBUR (21) *			
UNREMIT-REIMBUR (24) *			INTRAN-REIMBUR (27) *		ACCRUED-REVENUE (22) *		UNREMIT REVENUE (25) *		INTRAN-REVENUE (28) *			
05	001	05										
			23,081,475.82-	0.00	222,750.43		0.00		0.00			
			0.00	0.00	0.00		13,410,000.00		0.00			9,448,725.39-
			1,114,569.12-	0.00	3,822,151.04		5,947,624.49		0.00			
			1,632,596.82-	0.00	0.00		959,570.75		0.00			2,426,115.80-
			0.00	99.34	0.00		0.00		391,009.15			
			0.00	0.00	0.00		0.00		0.00			
05	004	05										
			23,305,000.00-	0.00	0.00		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			23,305,000.00-
			0.00	0.00	748,225.06		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			22,556,774.94-
			0.00	0.00	0.00		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			
05	980	05										
			0.00	0.00	0.00		326,462.35-		0.00			
			0.00	0.00	0.00		0.00		0.00			326,462.35-
			0.00	8,058.53-	0.00		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			334,520.88-
			0.00	0.00	0.00		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			
			0.00	0.00	0.00		0.00		0.00			
*TOTAL FUND: 0001												
			76,990,923.46-	0.00	222,750.43		326,462.35-		0.00			
			0.00	0.00	0.00		21,376,889.61		0.00			55,717,745.77-
			1,087,353.80-	10,729.56-	746,361.76-		6,410,865.16		0.00			
			1,788,505.47-	0.00	0.00		8,352,445.12		7,104,020.48-			52,939,831.20-
			0.00	475.00	0.00		0.00		1,447,217.21			
			0.00	0.00	0.00		0.00		0.00			

EXHIBIT III-B04

REPORT NAME:	Detail Report of Appropriation Status	REPORT NO:	CSTARB04
PURPOSE:	Provides detailed information about the status of the agency's appropriations from the Appropriation File.		
DESCRIPTION:	The report is divided into three sub-reports: Appropriations/ Expenditures, Reimbursements, and Revenues. Records on this report should reconcile with the State Controller's Office Agency Reconciliation Report, detail account types D, F, R, and T. Refer to the B03 Report for summary appropriation information.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: I=Include FFY, E=Exclude FFY			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Any valid 4-digit Enactment Year			
FFY Selection: : Any valid 4-digit Funding Fiscal Year			
Additional Report Selection Options: Not available			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
P: All options available			
Level of Detail: All options available			
Fund Selection: Blank only			
FINANCIAL ELEMENTS:			
<u>Notes applicable to all B04 Report Financial Elements:</u>			
(1) All financial amounts carry actual signs: debits have no sign; credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.			
(2) An asterisk (*) after a financial field heading means non-add; the amount is not included in the Net Appropriation, Appropriation Reimbursement or Revenue Balance calculation.			

EXHIBIT III-B04 (Continued)

REPORT NAME: Detail Report of Appropriation Status	REPORT NO: CSTARB04
FINANCIAL ELEMENTS: Continued) APPROPRIATIONS/EXPENDITURES: <p>(3) This report is divided into three sub-reports: Appropriations/Expenditures, Reimbursements, and Revenues.</p> <p>Appropriation-Budget: Bucket (1); GL=6110. Displays the original appropriation. Normal balance is a Credit.</p> <p>Revisions: Bucket (2); GL=6110. Displays net revisions made to the appropriation. Normal balance is a Credit.</p> <p>Reserves: Bucket (3); GL=6270; Also includes GL 1130 for ORF transactions in the advancing appropriation and GL 1730 for prepayments other than to OSA. Displays the part of the appropriation that is reserved. Normal balance is a Debit.</p> <p>Net-Transfers: Bucket (4); GL=9811 and 9812. Displays the net transfers into and out of the appropriation. Transfers-In have Source in the AP record, while Transfers-Out do not. Normal balance for Transfers-Out=Debit; Transfers-In=Credit.</p> <p>Reversion: Bucket (5); GL=6110. Displays amounts reverted from the appropriation. Normal balance is a Debit.</p> <p>Pending Revision: Bucket (6)*; GL=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.</p> <p>Appropriation-Advance: Bucket (7). Displays advances made to the appropriation. Reserved for future use.</p> <p>Allocated-to-Units: Bucket (8); GL=6110. Displays appropriation allocations made to organizational units. Normal balance is a Debit.</p> <p>Allocated-From-HQ: Bucket (9); GL=6110. Displays appropriation allocations made to organizational units from headquarters. Normal balance is a Credit.</p> <p>Accrued-Payables: Bucket (32)*; GL=1311; GL=1400 and 1500 when Source equals 58nnnn. Displays Accounts Receivable Abatements. Normal balance is a Debit.</p> <p>Net Appropriation: Calculated as the sum of Buckets (1) through (5) and (7) through (9). Normal balance is a Credit. Although the B04 Report is not now used for reconciliation of the detail reports, this value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Budget/Adjustments Column, for any "D" Account.</p> <p>Expenditures: Bucket (14); GL=9000, 9822 and 9844. Displays expenditures charged to the appropriation. Normal balance is a Debit.</p> <p>Encumbrances: Bucket (15); GL=6150. Displays unpaid commitments. Normal balance is a Debit.</p>	

EXHIBIT III-B04 (Continued)

REPORT NAME: Detail Report of Appropriation Status	REPORT NO: CSTARB04
FINANCIAL ELEMENTS: (Continued) APPROPRIATIONS/EXPENDITURES (Continued) <p>Obligations: Bucket (16); GL=6170. Displays estimated obligations chargeable to the appropriation. Obligations are ignored for PY option. Normal balance is a Debit.</p> <p>Monthly-Allocated-Encumbrances: Bucket (20); GL=6160. Displays encumbrances allocated to the appropriation in the monthly (Fiscal Month 01 through 12) allocation of encumbrances. Normal balance is a Debit.</p> <p>Annual-Allocated-Encumbrances: Bucket (33); GL=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.</p> <p>Net-Cost-Allocation: Bucket (18)*; GL=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. <u>The signs are reversed:</u> normal balance in the Clearing Account is a <i>Credit</i> but is displayed on this report as a <i>Debit</i> (with <i>no sign</i>); in other accounts, the normal <i>Debit</i> balance is displayed as a <i>Credit</i> (with a <i>minus sign</i>).</p> <p>SCO-PFA-Posted: Bucket (19)*; GL=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19), is PFA Pending.</p> <p>Advances: Bucket (17)*; GL=1730 for OSA advances; GLs 1740 and 1750 for other prepayment transactions. Displays advances from the appropriation. Normal balance is a Debit.</p> <p>Cash-in-Transit: Bucket (26)*; GL=1115 when Source equals 58nnnn. Displays Cash-in-Transit for Abatements. Normal balance is a Debit.</p> <p>Cash-Unremitted: Bucket (23)*; GL=1110 when Source equals 58nnnn. Displays Unremitted Cash for Abatements. Normal balance is a Debit.</p> <p>Appropriation-Balance: Calculated as the sum of Net Appropriation, Buckets (14) through (16) and one of the following: Monthly-Allocated-Encumbrances, Bucket (20) for CM and PM options; or Annual-Allocated-Encumbrances, Bucket (33) for PY option. Normal balance is a Credit.</p> <p>REIMBURSEMENTS:</p> <p>Est-Reimbursements: Bucket (10); GL=6230. Displays the Estimated Reimbursements. Normal balance is a Debit.</p> <p>Earned-Reimbursements: Bucket (11); GL=8100. Displays Reimbursements invoiced or collected. Normal balance is a Credit.</p>	

EXHIBIT III-B04 (Continued)

REPORT NAME: Detail Report of Appropriation Status	REPORT NO: CSTARB04
FINANCIAL ELEMENTS: (Continued) REIMBURSEMENTS: (Continued) <p>Accrued-Reimbursements: Bucket (21)*; GL=1312; GL=1400 and 1500 when Source equals 9nnnnn. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.</p> <p>Cash-in-Transit: Bucket (27)*; GL=1115 when Source equals 9nnnnn. Displays Cash-in-Transit for reimbursements. Normal balance is a Debit.</p> <p>Cash-Unremitted: Bucket (24)*; GL=1110 when Source equals 9nnnnn. Displays Unremitted Cash for reimbursements. Normal balance is a Debit.</p> <p>Reimbursement-Balance: Calculated as sum of Buckets (10 + 11). Normal balance is a Debit.</p> <p>REVENUE:</p> <p>Estimated-Revenue: Bucket (12); GL=6231. Displays Estimated Revenue. Normal balance is a Debit.</p> <p>Earned-Revenue: Bucket (13); GL=8000, 9821, 9830 and 9891. Displays Revenue invoiced or collected. Normal balance is a Credit.</p> <p>Accrued-Revenue: Bucket (22)*; GL=1313, 1314, 1330; Also includes 1400 and 1500 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays Accounts Receivable Revenue. Normal balance is a Debit.</p> <p>Cash-in-Transit: Bucket (28)*; GL=1115 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays Cash-in-Transit for Revenue. Normal balance is a Debit.</p> <p>Cash-Unremitted: Bucket (25)*; GL=1110 when Source is <u>not</u> Zero, 58nnnn or 9nnnnn. Displays cash for Unremitted Revenue. Normal balance is a Debit.</p> <p>Revenue-Balance: Calculated as the sum of Buckets (12 + 13). Normal balance is a Debit.</p>	
SPECIAL NOTES: <p>Section should be requested <u>only</u> when keeping General Ledgers by Section (AS Table Appropriation Program Level indicator is set to 1).</p> <p>Report Period "P" option to exclude FFY is to assist those with continuous appropriations.</p> <p>When the Period option is set to E (Exclude FFY), the FFY and related AS Table title are excluded from the report.</p>	

EXHIBIT III-B04 (Continued)

REPORT NAME: Detail Report of Appropriation Status	REPORT NO: CSTARB04
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ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:

Any combination of Appropriation Symbol Number (AS) and Funding Fiscal Year (FFY) should appear in only one section of this report. If found in two or more sections, reconciliation with the SCO using the HB4 Report is more difficult. It also affects the integrity of the B03 Report.

Revenue for all funds (except Federal Trust Fund - Source equals **4nnnnnn**) should have a reference of 980. Federal Trust Fund accounts should use the actual program reference (001, 101, etc.).

There should only be one Prior Year account for Refunds to Reverted Appropriations. For Revenue, there should only be Current Year and Prior Year accounts (no Prior Prior Year accounts).

See Volume 2, Chapter IV-AS for more information on establishing AS Table records.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
ENY	None	No	No
Reference	None	No	No
Account Type	None	No	No
Program/Category	None	No	No
AS Number	None	No	No
Source	None	No	No
FFY	Level of Detail: P	No	No